

**WELLINGTON FIRE PROTECTION DISTRICT
ACCOUNTANT'S REPORT
February 28, 2026**

DESCRIPTION	AMOUNT
February 28, 2026 Operating and Admin Expenditures	\$ 51,854
February 28, 2026 Personnel Costs	223,325
TOTAL EXPENDITURES - CURRENT MONTH	<u>\$ 275,179</u>

CURRENT MONTHS REVENUES

Tax Revenue	\$ 1,323,574
Interest Income	6,609
Other Income	-
TOTAL RECEIPTS - CURRENT MONTH	<u>\$ 1,330,183</u>

CASH BALANCE PER FINANCIAL STATEMENTS

	Balance per reconciliation
COLOTRUST - Non Impact Fee accounts	\$ 1,974,199
Points West Bank	54,297
Total Cash per reconciliation	<u>\$ 2,028,495</u>
	February 28, 2026
Less uncleared disbursements for current month	(51,854)
Add: Cash at County Treasurer	1,323,574
Net Cash Available	<u><u>\$ 3,300,215</u></u>

UNAUDITED
WELLINGTON FIRE PROTECTION DISTRICT
REVENUE & EXPENDITURE STATEMENT
ACTUAL & BUDGET FOR PERIOD ENDING ON FEBRUARY 28, 2026
COMBINED FUNDS

	FEBRUARY ACTUAL	YTD ACTUAL	2026 BUDGET	% OF BUDGET USED	BUDGET REMAINING
REVENUE					
4010 Larimer County Tax	\$ 1,307,320	\$ 1,338,078	\$ 3,961,002	33.78%	\$ 2,622,925
4013 Tax Rebate Payment	-	-	(232,010)	0.00%	(232,010)
4012 Specific Ownership Tax	16,253	34,686	240,000	14.45%	205,314
4014 Wildland Firefighting	-	-	60,000	0.00%	60,000
4016 Service Fees	-	-	1,000	0.00%	1,000
4017 Miscellaneous	-	-	5,000	0.00%	5,000
4018 Donations, events, and PILOT	-	300	25,000	1.20%	24,700
4020 Interest income	6,609	14,708	106,000	13.88%	91,292
4019 Grants	-	-	16,200	0.00%	16,200
4015 Impact Fees	-	-	-	#DIV/0!	-
TOTAL REVENUE	1,330,183	1,387,772	4,182,192	33.18%	2,794,420
PERSONNEL COSTS					
5010 Salaries and Wages	163,626	326,317	2,126,116	15.35%	1,799,799
5020 Wildland Salaries	-	-	45,000	0.00%	45,000
5025 District Board Compensation	500	500	9,000	5.56%	8,500
5030 Overtime	8,833	20,069	195,745	10.25%	175,676
5110 Employer Taxes	4,000	6,995	67,636	10.34%	60,641
5120 Workers Compensation	4,116	8,159	71,514	11.41%	63,355
5210 Health, Dental & Vision Insurance	22,662	36,497	234,555	15.56%	198,058
5230 FPPA	19,589	37,650	312,067	12.06%	274,417
TOTAL PERSONNEL COSTS.	223,325	436,187	3,061,633	14.25%	2,625,446
OPERATING AND ADMIN EXPENDITURES					
6010 Utilities	4,896	4,896	53,000	9.24%	48,104
6015 Trash Removal	388	711	0		
6020 Station Supplies	1,154	1,855	6,000	30.92%	4,145
6030 Building Repairs & Maintenance	4,045	6,589	25,000	26.36%	18,411
6110 Equipment and Supplies	1,307	1,628	105,000	1.55%	103,372
6120 Fuel Expenses	1,187	2,691	28,000	9.61%	25,309
6140 Repairs and Maintenance - Equipment	820	4,617	100,000	4.62%	95,383
6210 IT services and supplies	2,786	7,048	46,932	15.02%	39,884
6230 Dispatch	602	1,204	14,500	8.31%	13,296
6310 Health & Safety	1,936	2,106	28,500	7.39%	26,394
6320 Wildland Travel Expenses	-	-	15,000	0.00%	15,000
6330 Training & Seminars	70	1,130	63,000	1.79%	61,870
6335 Travel, Meetings and Meals	-	263	2,650	9.92%	2,387
7010 Office Expenses	387	871	10,000	8.71%	9,129
7020 Accounting/Finance	3,000	5,938	65,000	9.13%	59,063
7025 Legal Expenses	335	1,083	10,000	10.83%	8,917
7030 Professional Fees	508	508	35,000	1.45%	34,493
7040 Printing lease/maintenancr	-	4,273	0	0.00%	0
7050 Fees/Dues/Subscriptions	680	2,753	13,100	21.02%	10,347
7060 Payroll Processing Fees	1,567	2,580	10,500	24.58%	7,920
7070 County Treasurer Fees	26,150	26,778	79,220	33.80%	52,442
7080 Bank Service Charge	-	-	300	0.00%	300
7100 Insurance	-	-	44,300	0.00%	44,300
7110 District Board Expenses	-	480	1,000	48.00%	520
6401 Public Education	35	35	1,000	3.46%	965
TOTAL OPERATING AND ADMIN EXPENDITURES	51,854	80,037	757,002	10.57%	681,949
NON OPERATING					
7942 Capital Outlay	-	8,788	0	#DIV/0!	(8,788)
9015 Debt Service / Lease Payments	-	-	221,201	0.00%	221,201
8003 Volunteer Pension Contribution	-	-	129,824	0.00%	129,824
TOTAL NON OPERATING	-	8,788	351,025	2.50%	342,237
TOTAL EXPENDITURES	275,179	525,012	4,169,660	12.59%	3,649,632
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURE	\$ 1,055,004	\$ 862,760	\$ 12,532		\$ 850,228

Not audited, reviewed or compiled. No assurances provided. All Disclosures are omitted.